

Annual Budget Financial Summary

Budget Summary Schedules

SCHEDULE I SUMMARY OF CITY FUNDS

GENERAL FUND REVENUE	FY 2003 BUDGET	FY 2004 BUDGET	FY 2005 FINAL
Property Tax ⁽¹⁾	\$ 188,600,000	\$ 199,750,958	\$ 269,553,640
Sales Tax	130,205,875	124,550,024	135,780,787
Safety Sales Tax	4,246,000	3,397,853	3,932,596
Transient Occupancy Tax	56,676,190	57,998,226	62,781,514
Property Transfer Tax	6,300,000	8,472,719	10,573,253
Interest Earnings	5,900,000	1,200,223	1,200,223
Franchises	54,234,644	52,086,577	56,782,641
Motor Vehicle License Fees ⁽¹⁾	72,200,000	74,893,491	9,865,939
Licenses and Permits	1,700,000	1,400,000	1,180,000
Transfers from Other Funds	64,226,892	66,451,116	88,956,457
City Attorney	\$ 5,867,888	\$ 6,067,196	\$ 7,114,550
City Auditor and Comptroller	2,040,712	2,036,049	2,268,051
City Clerk	22,968	29,968	30,368
City Manager	80,000	80,000	80,000
City Treasurer	12,081,308	12,590,201	16,085,600
Citywide Program Expenditures	1,598,607	903,643	759,312
Community and Economic Development	3,003,787	2,554,887	4,089,074
Development Services ⁽²⁾	1,529,000	-	-
Engineering and Capital Projects ⁽³⁾	24,180,554	24,001,381	25,822,393
Environmental Services	80,000	80,000	80,000
Equal Opportunity Contracting	2,555,354	1,538,552	2,782,677
Financial Management ⁽⁴⁾	565,721	822,758	983,414
General Services ⁽⁴⁾	25,565,838	29,325,648	29,399,189
Governmental Relations	106,907	106,907	106,907
Human Resources	30,000	100,000	100,000
Information Technology and Communications ⁽⁵⁾	730,294	-	-
Library	1,786,774	2,106,099	1,931,460
Mayor	184,255	184,255	184,255
Metropolitan Wastewater ⁽⁴⁾	820,096	497,378	428,782
Neighborhood Code Compliance	718,729	967,494	1,218,207
Office of Homeland Security ⁽⁶⁾	-	-	487,317
Park and Recreation	11,423,944	11,711,772	13,829,485
Personnel	34,994	34,994	34,994
Planning	2,829,811	2,841,034	3,047,608
Police	15,435,500	19,970,500	22,042,500
Real Estate Assets	26,024,600	27,624,000	31,044,000
Risk Management	340,000	340,000	340,000
San Diego Fire-Rescue	4,557,920	5,181,450	12,040,436
Special Projects	845,360	1,115,916	495,360
TOTAL GENERAL FUND REVENUE	\$ 729,330,522	\$ 743,013,269	\$ 817,432,989

(1) In Fiscal Year 2005, State Legislation eliminated the VLF Backfill and increased the City's share of Property Tax by an equivalent amount. The Fiscal Year 2005 Property Tax Budget also reflects the City's \$17.3 million "contribution" to the state.

(2) Reflects the restructuring of Development Services Department, Fire Plan Check Division, from General Fund to Special Revenue Fund in Fiscal Year 2004.

(3) Reflects transfer of the Traffic Engineering Division from Transportation Department to Engineering and Capital Projects Department in Fiscal Year 2004.

(4) Reflects Fiscal Year 2005 restructuring. Includes transfer of the Purchasing Division from the General Services Department to the Financial Management Department, transfer of the Storm Water Pollution Prevention Program from General Services to the Metropolitan Wastewater Department, and restructuring of the Transportation Department from an independent department to a division within the General Services Department.

(5) Reflects the restructuring of Communications Division, Information Technology and Communications Department, from General Fund to Special Revenue Fund in Fiscal Year 2004.

(6) The Office of Homeland Security was budgeted within the San Diego Fire-Rescue Department in Fiscal Year 2004.

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	FY 2003 BUDGET	FY 2004 BUDGET	FY 2005 FINAL
GENERAL FUND EXPENDITURES			
Citizens Assistance	\$ 180,701	\$ 199,097	\$ 331,417
City Attorney	28,292,948	29,051,877	32,153,174
City Auditor and Comptroller	7,948,840	8,520,757	9,272,977
City Clerk	3,443,934	3,378,520	3,585,995
City Council District 1	766,000	803,039	803,039
City Council District 2	805,264	855,731	927,951
City Council District 3	766,000	807,767	892,703
City Council District 4	812,825	860,197	958,945
City Council District 5	766,000	785,936	862,595
City Council District 6	766,000	785,754	867,938
City Council District 7	785,286	838,639	935,323
City Council District 8	828,812	871,042	941,735
City Manager	394,314	409,685	444,944
City Treasurer	8,534,676	9,318,574	10,492,898
Citywide Program Expenditures	42,402,348	41,788,060	46,192,540
Community and Economic Development	14,048,421	12,646,120	9,296,863
Council Administration	805,672	805,869	810,017
Development Services ⁽¹⁾	1,693,758	-	-
Engineering and Capital Projects ⁽²⁾	28,189,432	27,780,801	30,941,416
Environmental Services	31,183,305	33,811,535	34,523,010
Equal Opportunity Contracting	2,518,770	2,354,021	2,294,013
Ethics Commission	413,883	479,046	428,373
Financial Management ⁽³⁾	4,100,674	4,143,816	4,140,778
General Services ⁽³⁾	21,710,522	22,553,802	22,316,028
Governmental Relations	789,593	745,740	716,429
Human Resources	1,203,420	1,161,804	1,256,571
Information Technology and Communications ⁽⁴⁾	5,048,497	-	-
Library	36,650,651	35,891,707	35,448,368
Mayor	2,635,848	2,690,199	2,690,199
Metropolitan Wastewater ⁽³⁾	2,962,396	2,781,109	2,343,193
Neighborhood Code Compliance	5,549,681	5,396,465	5,403,363
Office of Homeland Security ⁽⁵⁾	-	228,585	433,381
Park and Recreation	69,486,382	73,238,722	77,291,010
Personnel	5,595,162	5,718,465	5,977,150
Planning	9,039,829	7,126,325	7,384,625
Police	261,048,635	272,136,716	308,776,673
Public and Media Affairs	350,891	353,362	192,283
Real Estate Assets	4,099,152	4,279,833	4,214,238
San Diego Fire-Rescue	119,387,299	123,937,695	149,549,130
Special Projects	3,324,701	3,476,857	1,341,704
TOTAL GENERAL FUND EXPENDITURES	\$ 729,330,522	\$ 743,013,269	\$ 817,432,989

(1) Reflects the restructuring of Development Services Department, Fire Plan Check Division, from General Fund to Special Revenue Fund in Fiscal Year 2004.

(2) Reflects transfer of the Traffic Engineering Division from Transportation Department to Engineering and Capital Projects Department in Fiscal Year 2004.

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DEBT SERVICE AND TAX FUNDS			
Bond Interest and Redemption	\$ 2,355,335	\$ 2,348,786	\$ 2,333,935
Tax Anticipation Notes	3,570,313	2,787,618	1,614,405
Zoological Exhibits	5,064,441	5,645,781	9,188,632
TOTAL DEBT SERVICE AND TAX FUND EXPENDITURES	\$ 10,990,089	\$ 10,782,185	\$ 13,136,972
SPECIAL REVENUE FUNDS			
AB 2928 - Transportation Relief	\$ 4,471,520	\$ 3,700,000	\$ -
Centre City Maintenance Program	963,822	980,090	1,007,754
Community Development Block Grant	1,260,497	1,298,000	1,326,000
Convention Center Complex	14,122,082	13,996,642	14,102,650
Energy Conservation Program	845,766	1,073,449	1,062,434
Environmental Growth - 1/3	6,600,363	2,802,332	4,099,134
Environmental Growth - 2/3	7,040,218	7,176,418	7,311,468
Facilities Financing	2,006,360	2,125,159	2,244,162
Fire/Emergency Medical Services Transport Program	8,358,099	9,617,217	10,535,419
Fire and Lifeguard Facilities Fund	-	1,733,245	1,753,471
Gas Tax	25,569,208	23,504,180	23,791,501
Information Technology and Communications ⁽¹⁾	2,710,166	7,916,331	8,376,179
Library Grant Funds	1,751,353	2,010,375	1,434,030
Los Peñasquitos Canyon Preserve	156,268	162,369	194,476
New Convention Facility	4,664,311	4,197,880	4,564,172
Optimization Program	760,483	760,411	686,898
PETCO Park	5,163,593	6,590,071	13,393,478
Police Decentralization	13,986,598	8,283,089	8,717,669
Public Art	132,000	118,800	60,129
QUALCOMM Stadium	22,814,207	20,916,355	19,343,760
Seized and Forfeited Assets	1,134,486	1,220,000	1,220,000
Solid Waste Local Enforcement Agency	541,399	731,922	771,606
Special Districts Administration	686,693	755,428	806,500
Special Promotional Programs	87,590,476	89,633,622	97,025,977
Storm Drain	6,035,911	6,035,911	6,046,746
Street Division Operating	50,855,360	49,187,321	46,742,114
TransNet	12,850,259	14,839,716	16,164,384
Trolley Extension Reserve	4,229,144	3,765,606	3,836,619
Undergrounding Utility District	-	1,206,881	1,292,229
Unlicensed Driver Vehicle Impound	1,001,661	1,320,000	1,320,000
Vehicle Replacement	119,236	119,236	-
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 288,421,539	\$ 287,778,056	\$ 299,230,959

(1) Reflects the restructuring of Communications Division, Information Technology and Communications Department, from General Fund to Special Revenue Fund in Fiscal Year 2004.

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ENTERPRISE FUNDS			
Airports	\$ 2,542,043	\$ 2,709,624	\$ 2,851,710
Development Services	41,991,926	55,732,433	59,237,401
Golf Course	7,546,946	8,829,373	10,326,252
Recycling	21,526,075	21,518,750	23,288,685
Refuse Disposal	30,065,584	32,635,118	33,956,507
Sewer	309,540,458	346,233,727	340,195,377
Water	267,101,239	290,924,366	301,052,417
TOTAL ENTERPRISE FUND EXPENDITURES	\$ 680,314,271	\$ 758,583,391	\$ 770,908,349
INTERNAL SERVICE FUNDS			
Central Stores	\$ 18,902,493	\$ 18,972,436	\$ 19,153,264
Diversity	650,459	546,096	588,270
Engineering and Capital Projects - TOT	7,259,279	7,375,636	6,939,700
Engineering and Capital Projects - Water/Wastewater	26,762,671	28,833,483	29,782,027
Equipment Division	38,628,872	39,022,769	40,037,705
Publishing Services	4,341,962	4,499,466	4,696,705
Risk Management ⁽¹⁾	6,732,633	7,227,607	8,589,303
Special Training ⁽¹⁾	887,442	918,997	1,045,308
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 104,165,811	\$ 107,396,490	\$ 110,832,282
GROSS TOTAL OPERATING EXPENDITURES	\$ 1,813,222,232	\$ 1,907,553,391	\$ 2,011,541,551
Less: Internal Service Funds	\$ (104,165,811)	\$ (107,396,490)	\$ (110,832,282)
NET TOTAL OPERATING EXPENDITURES	\$ 1,709,056,421	\$ 1,800,156,901	\$ 1,900,709,269

(1) Reflects transfer of the Employees Assistance Program from the Risk Management Internal Service Fund to the Special Training Internal Service Fund in Fiscal Year 2005.

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CAPITAL IMPROVEMENTS PROGRAM FUNDS			
Airports Fund	\$ 490,000	\$ 490,000	\$ 490,000
Benjamin Trust Fund	15,000	-	-
Capital Outlay - Sales Tax and Other	183,500	380,860	125,000
City General Fund	2,441,001	-	755,000
Community Development Block Grant Funds	8,424,316	2,492,438	2,025,326
Congestion Mitigation and Air Quality Developer ⁽¹⁾	4,508,600	500,000	1,788,600
Developer ⁽¹⁾	3,252,000	(6,320)	9,894,047
Development Impact Fees	1,224,000	235,111	970,000
DIF - Planned Urbanizing Communities	3,492,250	1,700,000	1,682,924
Environmental Growth Funds	200,000	350,030	300,030
Environmental Services	8,512,000	5,663,000	5,150,000
Facilities Benefit Assessment	25,915,490	39,379,162	57,534,382
Federal Grants	7,075,478	6,988,240	8,055,719
Gas Tax Fund	140,000	-	-
Golf Course Enterprise Fund	1,150,000	778,000	3,200,000
Highway Bridge Replacement/Repair Fund	13,935,000	1,813,400	6,778,959
Housing and Urban Development Section 108 Loan	10,220,050	10,550,500	-
Lease Revenue Bonds	11,352,683	52,376,444	77,024,881
Other Funding	8,659,000	5,887,679	10,281,480
Park Development Fees	11,000	-	-
Park Service District Fees	98,462	26,044	44,000
Police Decentralization	5,025,903	5,012,893	2,411,351
Private Contributions	15,906,519	43,087,330	32,427,860
Public/Private Partnership	339,200	166,827	68,925
QUALCOMM Stadium	625,400	625,400	500,000
Redevelopment	1,629,100	3,829,100	20,000,000
San Diego Association of Governments (SANDAG)	877,500	-	-
Sewer Revenue - Expansion	72,508,167	24,835,540	16,402,606
Sewer Revenue - Replacement	62,801,437	93,926,559	136,547,874
Sludge Mitigation Fund	125,000	227,000	4,018,070
State Grants	27,105,503	12,472,148	22,423,127
Surface Transportation Program	2,725,846	6,154,315	6,154,315
Transient Occupancy Tax	-	-	80,984
TransNet	14,029,741	14,333,600	15,193,657
TransNet Commercial Paper	32,583,093	29,345,662	19,622,152
TransNet Other	211,400	600,000	-
Undergrounding Utility District	-	37,593,119	64,453,586
Water Revenue - Expansion	16,583,451	15,156,956	15,483,751
Water Revenue - Replacement	47,023,331	50,596,199	41,403,745
TOTAL CAPITAL IMPROVEMENTS PROGRAM	\$ 411,400,421	\$ 467,567,236	\$ 583,292,351
TOTAL COMBINED BUDGET EXPENDITURES	\$ 2,120,456,842	\$ 2,267,724,137	\$ 2,484,001,620
Less: Interfund Transactions	\$ (169,317,997)	\$ (175,076,662)	\$ (191,245,207)
NET TOTAL COMBINED BUDGET	\$ 1,951,138,845	\$ 2,092,647,475	\$ 2,292,756,413

(1) The Fiscal Year 2004 figure reflects net impact of developer contributions and developer reimbursement.

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